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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In re  
MUSICLAND HOLDING CORP., et al.,  
Debtors.

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BUENA VISTA HOME ENTERTAINMENT,  
INC., a California corporation; CARGILL  
FINANCIAL SERVICES INTERNATIONAL,  
INC., a Delaware corporation; HAIN CAPITAL  
GROUP, LLC, a Delaware limited liability  
company; PARAMOUNT PICTURES  
CORPORATION, a Delaware corporation;  
TWENTIETH CENTURY FOX HOME  
ENTERTAINMENT LLC, a Delaware limited  
liability company; UBS WILLOW FUND, LLC,  
a Delaware limited liability company; and  
VÄRDE INVESTMENT PARTNERS, L.P., a  
Delaware limited partnership,

Appellants,

v.

WACHOVIA BANK, N.A., a national banking  
association, in its capacity as Agent; and  
HARRIS N.A., a national banking association,

Appellees.

) Appeal No. 07-CV-08423 (RWS)

) Chapter 11

) Bk. Case No. 06-10064 (SMB)  
) Jointly Administered

) Adv. Proc. No. 07-01705 (SMB)

**APPELLANT CARGILL FINANCIAL SERVICES INTERNATIONAL, INC.'S  
STATEMENT PURSUANT TO FRCP 7.1**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, and in order to enable the judges and magistrates of this Court to evaluate possible disqualification or recusal, counsel for Appellant Buena Vista Home Entertainment, Inc. (a private, non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party in which securities or other interests are publicly held: Cargill Financial Services Corporation.

Dated: New York, New York  
December 27, 2007

/s/ Beth E. Levine

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